

Sec. 12-71. Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes. (a) All goods, chattels and effects or any interest therein, including any interest in a leasehold improvement classified as other than real property, belonging to any person who is a resident in this state, shall be listed for purposes of property tax in the town where such person resides, subject to the provisions of sections 12-41, 12-43 and 12-59. **Any such property belonging to any nonresident shall be listed for purposes of property tax as provided in section 12-43. Motor vehicles and snowmobiles shall be listed for purposes of the property tax in accordance with subsection (f) of this section.**

(f) (1) Property subject to taxation under this chapter shall include each registered and unregistered motor vehicle and snowmobile that, in the normal course of operation, most frequently leaves from and returns to or remains in a town in this state, and any other motor vehicle or snowmobile located in a town in this state, which motor vehicle or snowmobile is not used or is not capable of being used.

(f) (3) Any motor vehicle owned by a nonresident of this state shall be set in the list of the town where such vehicle in the normal course of operation most frequently leaves from and returns to or in which it remains. If such vehicle in the normal course of operation most frequently leaves from and returns to or remains in more than one town, it shall be set in the list of the town in which such vehicle is located for the three or more months preceding the assessment day in any year, except that, if such vehicle is located in more than one town for three or more months preceding the assessment day in any year, it shall be set in the list of the town where it is located for the three months or more in such year nearest to such assessment day. In the event a motor vehicle owned by a nonresident is not located in any town for three or more of the months preceding the assessment day in any year, such vehicle shall be set in the list of the town where such vehicle is located on such assessment day.

Sec. 12-71b. Taxation of motor vehicles not registered on the assessment date. Assessment procedure. Tax date due. (g) Any motor vehicle which is not registered in this state shall be subject to property tax in this state if such motor vehicle in the normal course of operation most frequently leaves from and returns to or remains in one or more points within this state, and such motor vehicle shall be subject to such property tax in the town within which such motor vehicle in the normal course of operation most frequently leaves from and returns to or remains, provided when the owner of such motor vehicle is a resident in any town in the state, it shall be presumed that such motor vehicle most frequently leaves from and returns to or remains in such town unless evidence, satisfactory to the assessor in such town, is submitted to the contrary.

Sec. 12-43. Property of nonresidents. Each owner of tangible personal property located in any town for three months or more during the assessment year immediately preceding any assessment day, who is a nonresident of such town, shall file a declaration of such personal property with the assessors of the town in which the same is located on such assessment day, if located in such town for three months or more in such year, otherwise, in the town in which such property is located for the three months or more in such year nearest to such assessment day, under the same provisions as apply to residents, and such personal property shall not be liable to taxation in any other town in this state. The declaration of each nonresident taxpayer shall contain the nonresident's post-office and street address. At least thirty days before the expiration of the time for filing such declaration, the assessors shall mail blank declaration forms to each nonresident, or to such nonresident's attorney or agent having custody of the nonresident's taxable property, or send such forms electronically to such nonresident's electronic mail address or the electronic mail address of such nonresident's attorney or agent, provided such nonresident has requested, in writing, to receive such forms electronically. If the identity or mailing address of a nonresident taxpayer is not discovered until after the expiration of time for filing a declaration, the assessor shall, not later than ten days after determining the identity or mailing address, mail a declaration form to the nonresident taxpayer. Said taxpayer shall file the declaration not later than fifteen days after the date such declaration form is sent. Each nonresident taxpayer who fails to file a declaration in accordance with the provisions of this section shall be subject to the penalty provided in subsection (e) of section 12-41. As used in this section, "nonresident" means a person who does not reside in the town in which such person's tangible personal property is located on the assessment day, or a company, corporation, limited liability company, partnership or any other type of business enterprise that does not have an established place for conducting business in such town on the assessment day.